

FY 25-26 Closeout LEAs

Presented by Roxane Bernard
May 12, 2026

LEAs Closeout Timeline / Key Dates

Date	Action Item
Monday, 6/22/26	<u>4:00 p.m. deadline</u> to request cash for the final FY26 Funds Requirement Date (FRD) Friday, June 26th. Note: There will be no emergency cash request for the final FRD.
Tuesday, 6/30/26	June data file submission due prior to midnight.
Wednesday, 7/1/26	DPI will pull all data files beginning after 12:01 a.m.
Wednesday – Friday 7/1/26 – 7/3/26	Data file contacts and pertinent finance staff to be available for contact by DPI if needed.
Thursday, 7/2/26	PSU correction period to correct data files – Payroll Summary Records (PSR) file must be submitted
Friday, 7/3/26	PSU FINAL PSR & Monthly Financial Report (MFR) data file submission. <u>Time deadline 4:30 PM.</u>
Monday, 7/6/26	DPI will process and post June 2026 YTD Cash Zero Out

Cash Request Deadlines

- Maintains alignment with North Carolina Office of State Budget and Management deadlines.
- Ensures that DPI has time to request cash from the United States Department of Education.
- Allows LEAs to hold funds through your final check date of June 30th.

Requesting Cash App Access

Go to the [Cash App](#) and log in with your NCID.



PSU Cash Application

A NCID is required to use this system. Click [here](#) to apply or manage your NCID and password. (for a new NCID click "Register!" in the bottom of the blue box) To edit data in the system subscribed users must login to the system using their own NCID Login. After three unsuccessful attempts to login, account will be locked. NCID users will be required to re-set their passwords approximately every three months, NCID will send the user a reminder email.

PSU Cash Application

Username

Password

Remember username

Sign In

All information entered into this system may be viewed by authorized personnel in your local school system and by the North Carolina Department of Public Instruction.

This is a restricted site. Access is restricted to authorized school and LEA personnel. If you have been assigned a username and password, enter them appropriately to proceed to the site.

June Expenditures

- All personnel paid from state funds must be paid for time worked in June by June 30th.
- Salary expenditures, including those in allotments that carry over, may not be carried into July 2026.
- Checks must be issued by the date due. All state obligations must be paid by June 30th.
 - State funds may be used only for goods and services that have been received. Payments made before receiving goods/services are subject to repayment and audit findings.
 - FY27 funds may not be used to pay for FY26 expenditures
- Federal grant expenditures may be paid after June 30th only if the grant end date is September 30th, and the expenditures was approved in the applicable grant year budget.
- State and Federal encumbrances should be liquidated by June 30th.

Action steps to take now

- Ensure data file and finance staff contacts are updated in EDDIE (cell phones and extensions).(Only a select few of DPI Personnel will see the cell phone numbers)
- Review DART reports and make the necessary corrections:
 - DART 102—Invalid Codes
 - DART 104—PRCs Expenditures Over Allotments
 - **NEW—FIN101: Monthly Actions – “One Stop Shopping”
- Plan for June
 - Review timelines for receiving goods/services
 - Set a cut-off date for new POs
 - Align personnel calendars to ensure availability during the closeout correction period.

Action Step: Datafile/Finance Contacts

IPS Screen **Create A New Staff Record**

IPS Name

IPS Number

Q Go Actions

Row text contains 'Donna' X

Edit	Fiscal Year	Institution ↓	Staff Title Desc	Interim	Name Prefix Description	First Name	Middle Name	Last Name	Name Suffix	Email	Updated By	Staff Change Date	Office Phone Number	Mobile Number
Edit	2026	23A000	Business Manager	No		Donna		Mabry			shelly_bullard1	06-MAY-26		
Edit	2026	23A000	Finance Director	No		Donna		Mabry			shelly_bullard1	06-MAY-26		
Edit	2026	23A000	LicSal Administrator	No		Donna		Mabry			shelly_bullard1	07-JUL-25		
Edit	2026	23A000	Vendor Datafile Contact	No		Donna		Mabry			shelly_bullard1	16-JUL-25		

1 - 4

CANCEL

SAVE

Delete Staff Record

STAFF RECORD MAINTENANCE

* School Year : 2025-2026

* IPS Name : Pinnacle Classical Academy

* IPS Number : 23A

* Staff Title : Finance Director ?

* Interim : No

Name Prefix :

* First Name : Donna (If position will be filled later enter: Vacant) ?

Middle Name : ?

Last Name : Mabry ?

Name Suffix :

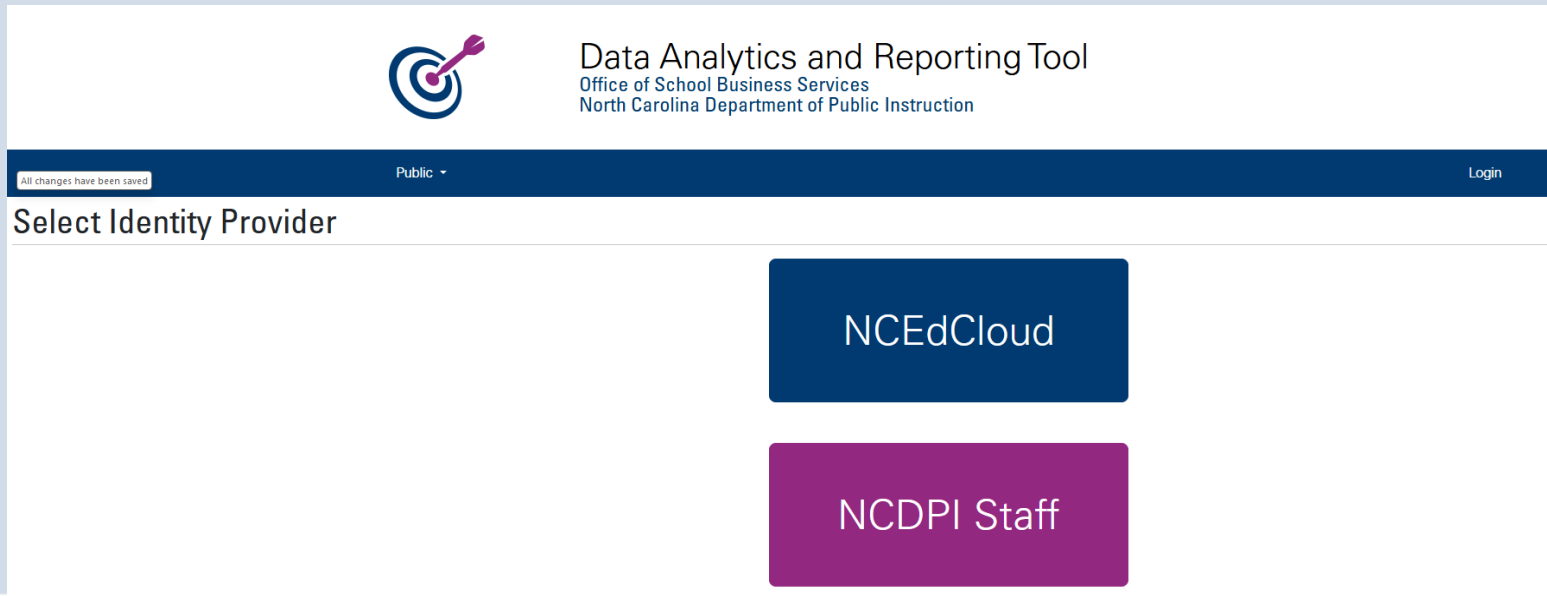
* Email :

* Office Phone Number : Please use format including extension (999-999-9999x99999)

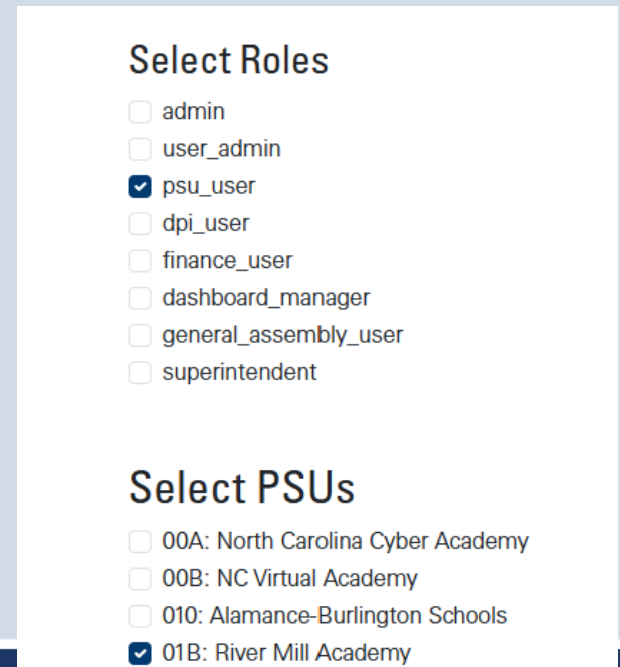
* Mobile Number : Please use format (XXX-XXX-XXXX)

Requesting DART Access

- Go to [SBS DART](#)
- Log in with your UID information—NC EdCloud Login Info
- If you are a Finance Officer requesting access for the first time, you will select the `psu_user` role and then select your PSU.
- Approval can take up to 24 business hours



The screenshot shows the login interface for the Data Analytics and Reporting Tool. At the top left is a target icon with a red arrow. To its right, the text reads: "Data Analytics and Reporting Tool", "Office of School Business Services", and "North Carolina Department of Public Instruction". Below this is a dark blue navigation bar containing a "Public" dropdown menu and a "Login" button. A small notification box says "All changes have been saved". The main content area is titled "Select Identity Provider" and features two large buttons: a dark blue "NCEdCloud" button and a purple "NCDPI Staff" button.



The screenshot shows two sections for role and PSU selection. The "Select Roles" section has a list of roles with checkboxes: `admin`, `user_admin`, `psu_user` (checked), `dpi_user`, `finance_user`, `dashboard_manager`, `general_assembly_user`, and `superintendent`. The "Select PSUs" section has a list of PSUs with checkboxes: `00A: North Carolina Cyber Academy`, `00B: NC Virtual Academy`, `010: Alamance-Burlington Schools`, and `01B: River Mill Academy` (checked).

Where to find reports:



Data Analytics and Reporting Tool

Office of School Business Services
North Carolina Department of Public Instruction

Public ▾ Superintendents ▾ **PSU ▾** Internal DPI ▾ Finance Office ▾

Cody Edwards ([Logout](#))

The SBS Data Analysis and Reporting Tool provides reports available through NCEDCloud account.

PSU Allotments ▾

PSU Expenditures ▾

PSU Historical Reporting ▾

101. Current Monthly Financial Report

102. PSU Invalid Codes

103. PSU Remaining Allotment Balance

104. PSU Over-Obligated PRCs

105. PSU Allotment vs. PSU MFR Budget

106. PSU Monthly Financial Report - All Reporting Periods

107. MFR Full Details

108. State PRCs - Reported Expenditures Greater Than Allotments

201. Current Month Cash Zero Out

202. PSU Zero Out Analysis


203. Overspent - YTD CASH

700. Fiscal Year 2024 - 25 Salary Overage

CFO101. CPE Credits Transcript

FIN101. Monthly Actions

maintaining PSU financial data reports. There are internal and public reports available. Access to internal reports must be logged in with their NCEDCloud account.

 North Carolina Department of
PUBLIC INSTRUCTION
301 N. Wilmington Street
Raleigh, NC 27601
(984) 236-2100

NCDPI LINKS

[Education Directory](#)



FIN101

Click here to access information from DART 102-Invalid Codes

Click here to access information from DART 104-PRC Expenditures Over Allotments

For LEAs

PSU Monthly Actions

Reporting Period: 9
MFR Data As Of: April 7, 2026
Allotment Data As Of: April 20, 2026

Category	Item Count and Dollar Amount	Description
1. Invalid Codes	3 (\$3,429)	If any codes from the most recently submitted MFR do not match an allowable account code combination as reflected in the chart of accounts, then the PSU should correct the codes in the next monthly file submission. This could be due to a purpose or object code not being an allowable expense for the PRC entered. Additionally, any federal PRCs submitted without a grant year should be corrected in the next monthly file submission. PSUs do not receive cash for invalid code expenditures.
2. Allotment vs Expenditures	3 (\$14,470)	Remaining Allotment Balance is calculated as Allotment minus Year to Date Expenditures. PRCs with Year to Date Expenditures greater than Allotment should have expenditures reduced in the next monthly file submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account. During the second zero out process each month, cash will be pulled back if the total amount overexpended for all PRCs included in the 'STATE' category in Cash App (shown in red font) is at least \$1.
3. Allotment vs Obligated Funds	3 (\$14,470)	Obligated Funds are calculated as Year to Date Expenditures + Encumbrances. PRCs with Obligated Funds greater than the Allotment should have expenditures or encumbrances reduced in the next monthly file submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account.
4. Days Allotted vs Used	()	Some PRCs are allotted by months or days of employment. If more months or days are used than are allotted at year-end, then the PSU must refund the dollar equivalent of the overage as calculated by the average statewide salaries used for initial allotments (based on previous year's 5th pay period average salaries). Any overages not corrected will begin accruing 1% monthly penalties starting in October of the following fiscal year.
5. Salary Overpaid Exceptions	()	Positions paid in excess of the certified salary must have the overage refunded. Exception details can be found in LicSal under Exceptions > Overpayments. Any exceptions not corrected will begin accruing 1% monthly penalties starting in January of the following fiscal year.

1. Invalid Codes

The expense code is missing the grant year

Invalid Codes

From the most recently submitted MFR do not match an allowable account code combination as reflected in the chart of accounts, then the PSU should correct the codes in the next monthly report. This could be due to a purpose or object code not being an allowable expense for the PRC entered. Additionally, any federal PRCs submitted without a grant year should be corrected in the next monthly file submission. PSUs do not receive cash for invalid code expenditures.

Fiscal Year	Reporting Period	Fund	PRC	Purpose	Object	Grant Year	Invalid Reason	Year To Date Expenditures
2025-26	10	3	0050	53300	02290	X	MISSING GRANT YEAR	\$3,966.91
2025-26	10	3	0060	52100	02310	X	MISSING GRANT YEAR	\$68.64
2025-26	10	3	0060	52100	02340	X	Invalid Code	\$251.43
								\$4,286.98

Expenditures were reported if no data appears here. Only includes funds 1 and 3.

The expense code is not found in the chart of accounts

2. Allotment vs Expenditures

to remain compliant. If the number of items for a category is greater than 0, that means the PSU needs to take action on that category. Click the number of items/

Allotment vs Expenditures

Allotment Balance is calculated as Allotment minus Year to Date Expenditures. PRCs with Year to Date Expenditures greater than Allotment should have expenditures reduced in the next submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account.

second zero out process each month, cash will be pulled back if the total amount overexpended for all PRCs included in the 'STATE' category in Cash App (shown in red font) is at least \$1.

Fiscal Year	Reporting Period	Fund	PRC	PRC Description	Grant Year	Will Cash Be Pulled Back	Year To Date Expenditures	Allotment	Amount Overexpended	Remaining Allotment Balance
2025-26	10	1	0029	Behavioral Support	X	No	\$13,251.72	\$0.00	\$13,251.72	\$0.00
2025-26	10	3	0050	ESEA Title 1, Part A - Basic Grant	2024-25	No	\$84,300.66	\$83,380.07	\$920.59	\$0.00
2025-26	10	3	0060	IDEA - Section 611 Grants to States	2024-25	No	\$58,735.14	\$58,437.09	\$298.05	\$0.00
Total							\$156,287.52	\$141,817.16	\$14,470.36	\$0.00

only dollar allotments. Excludes PRCs that are allotted via positions/months/days, are not allotted, or are guaranteed.
 PRCs in PRC 0068 are combined with PRC 0069 and compared to the PRC 0069 allotment (at-risk/alternative schools)
 PRCs that are excluded from the cash controls process (will NOT have cash pulled back):
 - PRCs allotted via positions/days/months or with no allotment
 - PRCs that do not have cash requested via the STATE category
 - PRC 0055 (special dollar guaranteed allotment)
 - PRC 0061 (textbooks - PSUs can expend funds from carry over reserves)

You never received the cash

Expenses reported in your data files

Actual allotment

Expense amount that needs to be coded to an allowable PRC with funds available

3. Allotment vs Obligated Funds

order to remain compliant. If the number of items for a category is greater than 0, that means the PSU needs to take action on that category. Click the number of items

Allotment vs Obligated Funds

Obligated Funds are calculated as Year to Date Expenditures + Encumbrances. PRCs with Obligated Funds greater than the Allotment should have expenditures or encumbrances reduced in the next file submission. Reducing expenditures may require moving expenses to an allowable PRC with sufficient funds or from state or federal to a local account.

PRC Number	Fiscal Year	Reporting Period	Fund	PRC	PRC Description	Grant Year	Year To Date Expenditures	Encumbrances	Obligated Funds	Allotment	Amount Overobligated	Unobligated Funds
	2025-26	10	1	0036	Charter Schools	X	\$9,477,815.00	\$139.00	\$9,477,954.00	\$9,477,815.00	\$139.00	\$0.00
Total							\$9,477,815.00	\$139.00	\$9,477,954.00	\$9,477,815.00	\$139.00	\$0.00

Includes only dollar allotments. Excludes PRCs that are allotted via positions/months/days, are not allotted, or are guaranteed. Expenditures in PRC 0068 are combined with PRC 0069 and compared to the PRC 0069 allotment (at-risk/alternative schools)

Expense amount that needs to be coded to an allowable PRC with funds available

4. Days Allotted vs Used

Days Allotted vs Used

Some PRCs are allotted by months or days of employment. If more months or days are used than are allotted at year-end, then the PSU must refund the dollar equivalent of the overage as calculated by the average statewide salaries used for initial allotments (based on previous year's 5th pay period average salaries). Any overages not corrected will begin accruing 1% monthly penalties starting in October of the following fiscal year.

PSU Number	PRC	PRC Description	Has Days Overused	Avg Annual Salary + Benefits	Days Allotted	Months Allotted	Days Used	Days Remaining	Overage Dollars
04000	0007	Instructional Support Personnel - Certified	True	\$86,129.48	1,505.0	70.0	1,671.5	-166.5	\$66,688
Grand Total					1,505.0	70.0	1,671.5	-166.5	\$66,688

Days allotted vs used data is sourced from the LicSal report "Days Allocated vs Days Employed Used" and is **refreshed daily**. Days overages are converted to dollars using the statewide average salaries used for initial allotments (based on previous fiscal year's 5th pay period average salaries). See [Guaranteed Position Allotments - Conversion from Months to Days](#).

5. Salary Overpaid Exceptions

Salary Audit Overpaid Exceptions

Positions paid in excess of the certified salary must have the overage refunded. Exception details can be found in LicSal under Exceptions > Overpayments. Any exceptions not corrected will begin accruing 1% monthly penalties starting in January of the following fiscal year.

PSU Number	Fund	PRC	PRC Description	Grant Year	Number Of Exceptions	Total Exception Amount
90000	1	0001	Classroom Teachers	X	3	\$3,360.23
90000	1	0005	School Building Administration	X	1	\$108.00
90000	1	0032	Children with Disabilities	X	1	\$79.17
90000	3	0050	ESEA Title 1, Part A - Basic Grant	2025-26	1	\$56.06
Grand Total					6	\$3,603.46

Data is sourced from the LicSal report "Exceptions" > "Overpayments" and is **refreshed daily**.

Annual Audit Engagement Questionnaire

- Check the weekly newsletter for the questionnaire link to verify that each PSU has engaged, or in the process of engaging an independent certified public accountant for the annual financial audit covering the period of July 1, 2025, through June 30, 2026, per State financial oversight requirements and audit timelines.

FY 27 UERS Data Transmissions

As you gear up for FY27, you can find the MFR/Financial submission dates below. This information can also be found on [the Financial and Business Services website](#):

Datafile	Due Date
July	08/04/2026 (Tuesday)
August	09/02/2026 (Wednesday)
September	10/02/2026 (Friday)
October	11/03/2026 (Tuesday)
November	12/02/2026 (Wednesday)
December	01/05/2027 (Tuesday)
January	02/02/2027 (Tuesday)
February	03/02/2027 (Tuesday)
March	04/02/2027 (Friday)
April	05/04/2027 (Tuesday)
May	06/02/2027 (Wednesday)
June	06/30/2027 (Midnight, Wednesday night)

SBS Summer Conference

Our annual summer conference will be **Thursday, July 23, 2026**. Please hold that date and be aware that it will be at the [Embassy Suites in Cary, NC](#).

The discounted [Room Block](#) is open and will be available until July 1st, so please jump on those rates and secure your room.

Thank you for your continued participation in our conference! We will send out more information in the coming weeks.

Contacts:

Cash and Zero Out Questions:

CashMgt@dpi.nc.gov

Chart of Accounts/Expenditure Questions:

SchoolFinancialReporting@dpi.nc.gov

Salary/LicSal Questions:

Salary@dpi.nc.gov

Allotment Questions:

Allotments@dpi.nc.gov

DART System Questions:

DG-SchoolBusiness-DART@dpi.nc.gov

EDDIE Questions:

EDDIE@dpi.nc.gov

Questions

Questions